

February 8, 1950

**LAW LIBRARY**  
**ARIZONA ATTORNEY GENERAL**

David H. Palmer, Jr.,  
County Attorney, Yavapai County,  
Prescott, Arizona

Dear Mr. Palmer:

We have your letter of January 31, asking whether tax exemptions under Section 2, of Article 9 of the Arizona Constitution, as amended, includes the merchant marine under the wording "Revenue marine service", and if not who is included by such term.

The amendment enacted under the referendum measure adopted November 5, 1946, is in wording identical to the previous referred measure adopted November 6, 1928, with the exception that the words "army nurses" in the first referred measure is stricken and there is inserted in lieu thereof, "nurse corps, or of the components of auxiliaries of any thereof", and the date of residence changed from January 1, 1927 to September 1, 1945.

It is our opinion that the term "revenue marine service" which appears in both referred amendments does not include what is commonly designated as the "merchants marine". The words must be read and interpreted in connection with their context. The only persons named as qualified or exemption besides widows are "honorably discharged soldiers, sailors, United States marines, members of revenue marine service, nurse corps or of the components of auxiliaries of any thereof". Their exemption is qualified, however, by providing that no such exemption shall be made for such persons other than widows "unless they shall have served at least sixty days in the military or naval service of the United States during time of war".

At the time of the adoption of the original amendment in 1928 the United States military and naval service included the army, navy and marine corps, members of which service are indicated as "soldiers, sailors, and United States marines". The Coast Guard of the United States had been created by Congress in January of 1915 by combining under the Treasury Department the then existing Revenue Cutter Service and the Life Saving Service. Historically, the Revenue Cutter Service was a sea-going or "marine" organization charged with the duty of "protection of the revenue" involved in collection of import or tonnage duties.

Then as now the vessels engaged in this service in time of war were ordinarily subject to a department not military in nature but were to be assigned subject to orders

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from the Secretary of the Navy (USCA Title 14, Coast Guard). Thus this marine service whose ordinary duties are directly connected with revenue in peace time, in time of war becomes for all practical purposes, an arm of the naval service, and we believe the term "revenue marine service" clearly refers to this branch, viz., the Coast Guard.

There is no indication that the Merchant Marine or Mercantile Marine Service, which is a business of commerce at sea, engaged in for private profit, was intended to be included in the amendment. It is therefore our opinion that "revenue marine service" refers to members of the Coast Guard who have been honorably discharged after "naval service of the United States during time of war" regardless of the classification of their usual duties.

Very truly yours,

FRED O. WILSON  
Attorney General

LORNA E. LOCKWOOD  
Assistant Attorney General

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